F.O. 881/7375

(7375.)

S 1329

NOTICE.

THE following Regulations, made by Her Majesty's Commissioner and Consul-General for the Uganda Protectorate, with the approval of the Secretary of State, are published for general information :—

Queen's Regulations under Article 99 *of "The Africa Order in Council,* 1889."

No. 2 *of* 1900.—*Hut Tax.*

1. In these Regulations the term "Government" means the Government of the Uganda Protectorate; the term "Commissioner" means the Chief Representative appointed by Her Majesty's Government to direct the affairs of the Uganda Protectorate.

2. In the districts of the Uganda Protectorate to which these Regulations extend, every person being the owner or occupier of a dwelling-house, or hut, or building of any sort used as a human habitation during any part of a year, shall pay to the Government a tax at the rate of 3 rupees per annum for every such house, hut, or dwelling.

3. The said hut tax for each year shall be due and payable on the 1st January in that year, and shall be a debt due to the Government and recoverable by process of law accordingly; and without prejudice to that mode of recovery, any house, hut, or dwelling, in respect of which the tax is due, but is not paid by the 1st day of March next following, shall be forfeited to the Government of the Uganda Protectorate.

4. Where the hut tax cannot be paid in sterling coin, its value may be paid in live stock, produce, or in labour, according to rates of value which shall be fixed from time to time by the Commissioner. But where a Collector has reason to believe that the house or hut owner or occupier is possessed of sterling coin, he may insist on the said tax being paid in cash.

5. A receipt for the amount of tax paid by each house or hut owner or occupier, signed by the Collector, shall be delivered to the person paying the same.

6. Every Collector accepting live stock, produce, or labour, in lieu of money in payment of the said tax, shall render to the Commissioner such accounts of the conversion thereof as the Commissioner shall from time to time direct.

7. The following buildings will be exempted from the hut tax: Temporary shelters erected in the fields for the purpose of watching plantations; or rest-houses erected by the roadside for passing travellers; buildings used solely as tombs, churches, mosques, or schools, and not slept in or occupied as a dwelling; all Government buildings belonging to the Uganda Administration.

8. The districts of the Protectorate to which these Regulations extend are: Mau, Nandi, Baringo, Suk, Elgon, Busoga, Bukedi, Shuli, Bari, Unyoro, Toru, and Ankole districts, and the whole of the Kingdom of Uganda.

9. The Commissioner may from time to time by Proclamation extend the operation of the Hut Tax Regulations to other districts of the Protectorate.

10. These Regulations may be cited as "The Hut Tax Regulations, 1900."

(Signed)

Her Majesty's Commissioner and Consul-General.

Approved:

GEORGE HAMILTON.

Foreign Office,

August 15, 1900.

UGANDA PROTECTORATE.

Hut or House Tax.

No. .....

Name .....

How paid .....

County or District } .....

Chief .....

(*Perforation.*)

UGANDA PROTECTORATE.

No. .....

(Issued in accordance with "The Hut Tax Regulations, 1900.")

Tax Three Rupees.

HUT OR HOUSE TAX.

Name .....

How paid .....

County or District .....

Chief's or Collector's name .....

RUBBER STAMP

For each of the under-mentioned districts, giving name of district, and with movable dates. Thus :—

NANDI.
1900–1901.
April 1, 1900.
COLLECTOR.

Dates and figures to be movable, red ink pad. Stamp to be struck across hut or house tax receipt on issue.

List of Districts for which Rubber Stamps are required.

Mau.	—*	—*	Unyoro.
Nandi.	Busoga.	—*	Toru.
Baringo.	Bukedi.	—*	Ankole.
Suk.	—*	Bari.	Kingdom of Uganda.
Elgon.	—*	Shuli.	

* Certain districts have been cut out in which the tax is not in force at present.

F. O. 881/7375. 15 Aug. 1990. TS Selected Foreign Office Files on Africa. The National Archives (Kew, United Kingdom). Nineteenth Century Collections Online. Web. 29 Apr. 2016.

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